2: Morris T-5 (1937)1938 AK5 Lepcha AK5

would otherwise ensue during his absence on state business. 000

Every Mandal has under him several assistants known as 624
Karbari. The number of these is not fixed and is at the discretion of individual headmen. Karbaris are appointed for a period of three years, and with the exception of Lamas everyone takes on the duty in turn. The roster goes on indefinitely, so that if any particular man is not called upon during his own lifetime the turn devolves upon his son. There is no pay nor any other material advantage in the office of Karbari, but it is not unpopular, since it gives the holder a certain amount of authority.

When a man has retired from the office of Karbari he is 693
eligible for the appointment of *Youmi*. At present time there are four Youmis in Lingtem. Whenever any matter crops up which can only be decided by reference to customary law the Mandal calls in the Youmis to aid him in giving a decision. They are usually very old men, and because of this they can decide such matters as whether there is any reason why a particular couple should not be married: or if one man runs off with the wife of another what compensation he should be required to pay, and so on. The word *Youmi* does not appear in the dictionary and I do not know what it means. I believe, however, that the office may be a survival of tribal administration. It is not known in other parts of Sikkim.

There is no *per capita* tax in Sikkim but every house pays 651
five rupees a year. In addition to this there is a tax of one 655
rupee for each sixteen pounds of dry rice sown, and the same for maize. Rice grown wet, in terraced fields (a recent [177]
innovation), is taxed at eight annas for eight pounds of seed, but barley, buckwheat, and wheat are free. The economics of Lingtem, and indeed of most parts of Sikkim, are now based upon the cardamom, the sale of which is a state monopoly. The market price of cardamoms fluctuates from year to year, and for this reason the tax is adjusted to a sliding scale. When the rate is ten rupees a maund (approximately eighty pounds) the cultivator pays a tax of fourteen annas a maund; one and a half rupees when the